



03-01-07

IFW

Law Offices of
DENNIS W. BEECH

Mailing Address:

Law Offices of Dennis W. Beech
P.O. Box 519
Murrieta, CA 92564
Telephone (951) 894-1581
Fax: (951) 894-1049

Huntington Beach (714) 378-0212
Palmdale/Lancaster (661) 273-0503
Brea/Ontario (909) 986-4624
Bakersfield (661) 821-6911
Fax (951) 894-1049

Correspondence Address
Associated with
Customer No. 42794

US Express Mail

EM050563137US

February 26, 2007

Mail Stop NON-FEE AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Serial Number: 10/758,839
Applicant: James W. Lacey
Filing Date: 01-16-2004
Title: Engine Exhaust System
TC/AU: 3747
Examiner: Hyder Ali

TO THE COMMISSIONER FOR PATENTS:

The following is submitted in response to Examiner's Action, Paper No. 20061122 dated November 29, 2006. Please amend the above identified application as follows:

AMENDMENTS

Remarks/Arguments begin on page 6 of this paper.